

**Amendments to the Claims:**

This listing of claims will replace the listing of claims as pending in the present application:

**Listing of Claims:**

Claim 1 (original): A sputtering target with few surface defects having a target surface in which intermetallic compounds, oxides, carbides, carbonitrides and other substances without ductility exist in a highly ductile matrix phase at a volume ratio of 1 to 50%, wherein defects of 10 $\mu$ m or more resulting from machine work do not exist.

Claims 2-3 (canceled).

Claim 4 (original): A surface processing method of a sputtering target with few surface defects, wherein a target surface in which intermetallic compounds, oxides, carbides, carbonitrides and other substances without ductility exist in a highly ductile matrix phase at a volume ratio of 1 to 50% is preliminarily subject to the primary processing of cutting work, then subsequently subject to finish processing via polishing.

Claims 5-10 (canceled).